

Accounting Procedures
SMBRF (Revised 6/30/13)

Definitions:

Duties described and assigned to roles (individuals) in this document do not encompass all the duties of that particular role, only the duties as they relate to the AP and AR procedures.

Accountant – Manages the specific financial activities relating AP and AR (cutting checks, entering into Quickbooks, preparing other financial reports, details below). The Accountant also reviews all activity for compliance with GAAP standards.

Accounts Payable (AP) – Payments made from the SMBRF to Associates or Vendors (expenses) and the documents that initiate those payments.

Example documents include: Associate payroll and reimbursements; Vendor invoices, payment requests, and account payments; and Vendor payment by credit card.

Accounts Receivable (AR) – Payments made to the SMBRF from funding sources (revenue) and the documents that initiate those payments.

Example documents include: AP-PR, Invoices, payment requests.

Administrative Manager – Manages the flow of information between the Accountant, Contract Managers, and the Executive Director. AP and AR specific duties are outlined in this document.

Associate – Full time employee of SMBRF.

Calendar Year (CY) – is a term used to describe the period from January 1 through December 31. CY should not be used to describe a period of time equal to one year; *i.e.* Associate has worked for SMBRF since October of last year and it is now September. Associate has worked in two CYs, not for one CY (may describe period of time in months (12 months)).

Contract – For the purposes of the AP/AR procedures, “contract” may refer to any legally binding document that exchanges goods or services for financial compensation.

Examples include: Contract, grant, and agreement. *i.e.* not all contracts are grants, but all grants are contracts.

Contract Manager – The Executive Director may designate any Associate to manage a contract. Contract Managers may be referred to as “Grant Managers” in other contexts. The Executive Director expects Contract Managers to be responsible for all aspects of contract implementation, including measurement of work completed; reporting; and review, reconciliation, approval and computation of AP and AR. Duties also include monitoring contract relationships, addressing related problems, incorporating necessary changes or modifications in the contract, ensuring both parties meet or exceed each other's expectations, and actively interacting with the contractor to achieve the contract's objective(s).

Executive Director – is ultimately responsible for the entire AP and AR process, as well as fulfillment of all contract terms and conditions. The Executive Director may designate any Associate to fulfill duties necessary to successfully complete a contract.

Fiscal Year (FY) – is a term used to differentiate a budget or financial year from the calendar year. The SMBRF FY runs from July 1 through June 30 and all SMBRF accounting functions follow this FY. Another common FY discussed at SMBRF is the Federal FY; running from October 1 through September 30. Individual contract FYs may impact reporting requirements to Funders, but do not affect the SMBRF FY or SMBRF accounting and reporting procedures.

Fiscal Year End – For SMBRF, Fiscal Year End is June 30. Regardless of the contract or funding source, AP and AR may never encompass time or work that spans two fiscal years. *e.g.* a vendor invoice for work completed in June – September must be split into two Invoices; June and July – September.

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Funding source (Funder) – Used in the context of AP, the party of the contract that provides compensation to the SMBRF for goods or services. Funder may be referred to as “Contract” or “Grantor” or by the source of the funds (agency or funding source).

Examples include: EPA, CVA, CIWMB, SCC, SWRCB.

Invoices – are documents requesting payment for both AP and AR and often interchangeable with “payment requests.” To avoid confusion, invoices are referred to as “AP invoices” or “AR invoices,” or “AP” and “AR,” respectively.

Example documents include: Associate payroll and reimbursements; Vendor invoices, payment requests, and account payments; and Vendor payment by credit card.

Match – match requirements are different for each contract and should not be confused with “leverage.” Contract Managers are responsible for understanding and complying with their contract match requirements and relaying them to the Administrative Manager. The Administrative Manager will coordinate with other Contract Managers to coordinate match.

Payment Requests – are documents requesting payment for both AP and AR and often interchangeable with “invoices.” To avoid confusion, payment requests are referred to as “AP payment requests” or “AR payment requests,” or “AP” and “AR,” respectively.

Example documents include: Associate payroll and reimbursements; Vendor invoices, payment requests, and account payments; and Vendor payment by credit card.

Quarter – is a term used to describe calendar quarters: January – March, April – June, July – September, and October – December. In order to accommodate the SMBRF FY with calendar years, irregular contract FYs, the federal FY, and contract start and end dates; SMBRF AP and AR procedures are timed to happen quarterly. Neither AP nor AR should encompass work that occurred within two different two quarters.

Signatory authority – may refer to contract documents or check signing authority.

Contracts and Funders have different requirements for signatory authority. The Executive Director and President of the SMBRF are the only individuals with automatic signatory authority (usually by resolution of the SMBRF Board of Directors). However, the Executive Director often has the ability to designate an Associate signatory authority for contract documents.

The Executive Director and Treasurer of the SMBRF are the only individuals with signatory authority on checks. Signatory authority for checks (and other banking matters) must be coordinated with the accountant.

Vendor – Any person or company that provides goods or services to the SMBRF for compensation.

Examples include: Consultant, contractor, printer, participant, or insurance carrier

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I. Accounts Payable Procedures

1. AP Invoices are received by mail, fax, or email by the Contract Manager.
2. AP Invoices are review by the Contract Manager to ensure:
 - a. Charges are correct and represent items actually requested
 - b. All charges are accompanied by proper receipts and backup documentation
 - c. For AP invoices from SMBRF contracts, AP Invoice is signed by the proper authority
3. AP Invoices (Vendor) are marked by the Contract Manager (by hand or stamp) with the ALL the following:
 - a. Funding source (contract)
e.g: DAARP, SCC 08-011, EPA, CVA
 - b. Category of expense that reflects line item in contract budget
e.g: Supplies, printing, monitoring
Budget categories are established in the contract
 - c. "OK to pay" or "Hold Payment (until (date) or AR is received)"
 - d. Amount to pay and reason for any withholding
Sometimes there will be 10% withholding, discounts, or adjustments
 - e. Initial and Date

In rare cases, AP Invoices are split between different funding sources. Contract Managers will mark the above information for each funding source.
4. Timesheets for salaried employees are a specific type of AP Invoice and are subject to the same procedures as other forms of AP (with a few deviations). Contract Managers and designated Supervisors are responsible that timesheets are submitted in a timely manner. See Timesheet and Employee Splits Procedures for details.
5. Timesheets for hourly employees are a specific type of AP Invoice and are subject to the same procedures as other forms of AP (with a few deviations). Timesheets for hourly employees are:
 - a. Are submitted once a month, within seven days after the end of the month
 - b. Must be signed by the hourly employee
 - c. Must be approved and signed by the employee's Supervisor (designated Contract Manager, Executive Director, or Associate Supervisor designated by the Executive Director)
 - d. It is the Supervisor's responsibility to submit the part time employee's timesheet to each Contract Manager for each funding source on the timesheet.
 - e. Supervisors are responsible for submitting fully executed hourly employee timesheets to a Contract Manager for inclusion in the next AP invoice batch PDF (to the Administrative Manager).
 - f. Administrative Manager must inform the Executive Director immediately if timesheets are not submitted on time (violation of employment law and terms of employment contract).
6. The Contract Manager (or designee) scans all AP invoices. At a minimum, file names should include vendor name (or abbreviation or code) and vendor-generated invoice number.

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7. AP Invoices are batched into a consolidated PDF file by the Contract Manager for submission by email to the Administrative Manager bi-monthly (15th and end of month). Batched AP invoices should be saved:
 - a. With a consistent file naming protocol (YY Project Invoices MM-DD.pdf; e.g: 11 Boater Invoices 01-15.pdf)
 - b. To an easily identifiable and accessible common folder on the server (LMU or downtown, depending on Contact Manager location)
 - c. Original AP invoices should be submitted to the Administrative Manager as soon as possible (All Staff or Management meetings). Contract Managers may keep and file hard copies according to their preference – *i.e*: Contract Managers may choose to keep AP Invoices electronically.
8. On the 15th and end of month, the Administrative Manager reviews the individual batched PDF AP Invoice files sent by each Contract Manager.
 - a. AP Invoices are reviewed for proper markings
 - b. AP Invoices that represent employee expense reimbursements are reviewed to ensure that adequate receipts are included and that total of individual receipts reflect actual request for reimbursement.
 - c. Contract Managers are informed and errors are corrected.

If there are any discrepancies, the Administrative Manager contacts the Contract Manager to resolve. Any individual AP invoices with discrepancies will be held until the next batching period.

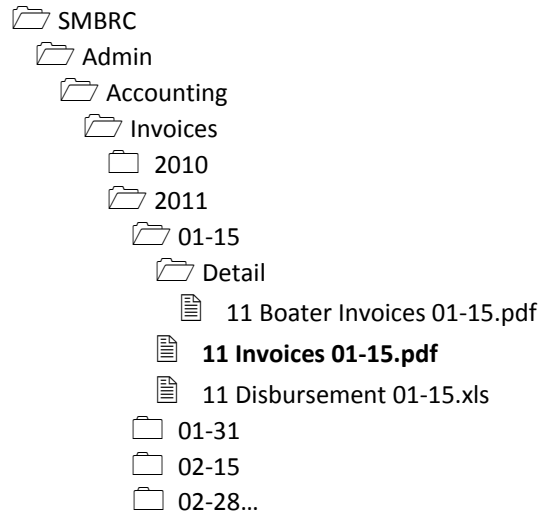
9. On the 15th and end of month, the Administrative Manager compiles the reviewed AP Invoices (gathered from all the Contract Managers) into a consolidated AP Invoice PDF.

**Tip* Quickbooks cuts and assigns checks numbers alphabetically by vendor name. If AP invoices are batched alphabetically, it is easier to search records at a latter date.*

This process may take one to two days. File is:

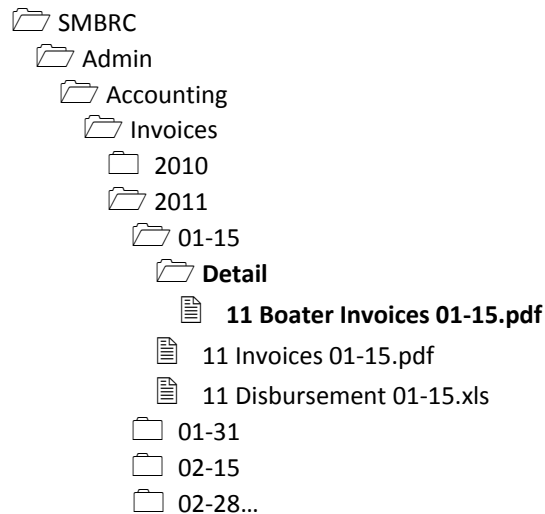
- a. Labeled "YY Invoices MM-DD.pdf;" e.g: 11 Invoices 01-15.pdf
- b. Emailed to Accountant for processing
- c. Saved to server – downtown server file location is:
SMBRC/Admin/Accounting/Invoices/(YYYY)/(MM-DD)/YY Invoices MM-DD.pdf
e.g: SMBRC/Admin/Accounting/Invoices/2011/01-15/**11 Invoices 01-15**

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- d. Gathered AP invoices from the Contract Managers are saved in a subfolder of the above folder called "Detail"

.../Accounting/Invoices/(YYYY)/(MM-DD)/Detail/YY Project Invoices MM-DD.pdf
e.g: .../Accounting/Invoices/2011/01-15/**Detail/11 Boater Invoices 01-15.pdf**



10. Accountant prints consolidated AP Invoice PDF file and enters each AP Invoice into Quickbooks. This process may take up to two days.
11. Accountant cuts AP Checks and sends:
- a. AP Checks and printed "Disbursement Report" to Executive Director for execution via FedEx (FedEx receipts must be saved and given to the Administrative Manager to submit to RWQCB)
- i. Note – all AP Checks over \$10,000 require double signature


Currently, the SMBRF Treasurer, Laurie Newman, is the second authorized AP Check signer. Checks requiring double signature are sent to the SMBRF Treasurer along with their respective AP invoices. SMBRF Treasurer must be provided with a prepaid














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- envelope (or FedEx envelope with account number) to send executed checks to the Administrative Manager.
- ii. When the Executive Director is unavailable, AP Checks are sent to the other authorized check signer. Contact SMBRF Treasurer to coordinate and follow procedure for acquiring “double signature,” above.
 - b. AP Check “Disbursement Report” (excel file) via email to Executive Director, Administrative Manager, and Contract Managers.
12. Executed AP Checks are sent to the Administrative Manager for mailing to vendors. The Executive Director may, at her discretion, distribute AP Checks directly to Associates (for reimbursements) or Contract Managers to expedite payment. In all cases:
- a. Executed AP Checks are reviewed prior to mailing for Vendor name, correct amount, and proper execution
 - b. Double-checked to make sure all AP Checks over \$10,000 receive double signatures
 - c. The Administrative Manager is notified (via email or phone) of any checks that have been distributed or sent directly to Associates or vendors.
 - d. The Administrative Manager notifies Contract Managers (via email or phone) that checks have been sent to Vendors
13. Administrative Manager gives AP report at All Staff and Management meetings that includes status of past AP (sent or unsent) timeline for future AP (due dates)
14. File management and AP Check Disbursement Report

AP Check numbers are the only unique and absolute coding for AP invoices and their respective AP check for the SMBRF accounting system. Each check number is unique, sequential, and references specific (or multiple, if more than one AP invoice is processed for a vendor within a batching period) AP invoice.

- a. Administrative Manager saves the AP Check Disbursement Report to the server – downtown server file location is:
SMBRC/Admin/Accounting/Invoices/(YYYY)/(MM-DD)/YY Disbursement MM-DD.xls
e.g: SMBRC/Admin/Accounting/Invoices/2011/01-15/**11 Disbursement 01-15.xls**

 SMBRC

-  Admin
 -  Accounting
 -  Invoices
 -  2010
 -  2011
 -  01-15
 -  Detail
 -  11 Boater Invoices 01-15.pdf
 -  11 Invoices 01-15.pdf
 -  **11 Disbursement 01-15.xls**
 -  01-31
 -  02-15
 -  02-28...

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- b. Administrative Manager marks the upper right corner of all hard copies of AP invoices with check numbers (from Disbursement Report). Disbursement Report (as the cover) and hardcopy AP invoices are filed sequentially and kept at the Administrative Manager's office location.
- c. Administrative Manager may mark individual AP invoices in the batched AP invoice PDF file with check numbers using the "typewriter" function in Acrobat Pro.
- d. Contract Managers may mark hard copies and PDF files with check numbers according to their preference.

15. Emergency Checks

In rare cases, AP invoices must be paid outside the normal batching timeline. With the approval of the Executive Director, a Contract Manager may ask the Administrative Manager to cut an "Emergency Check."

- a. Administrative Manager keeps the Emergency checkbook and ledger in a secured (locked) space, hand writes check and fills out all fields of the ledger, sends the Accountant the AP invoice with all fields marked and check number from the emergency check ledger.
- b. Contract Manager coordinates with Administrative Manager and Executive Director for signature and delivery to Vendor.

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II. Accounts Receivable Procedures (All Contracts except EPA)

These procedures are specific to quarterly AR. AR must be submitted at least quarterly to Funders and include all expenses for the previous quarter. However, the Executive Director or Contract Managers may decide to submit AR monthly. Timelines may vary slightly for monthly AR but should remain consistent within each contract. Contract Managers should coordinate with the Administrative Manager and Accountant to receive reports necessary to complete monthly AR. Contract Managers should reconcile all expenses (AP and AR) with the Administrative Manager and Accountant at least quarterly, at the calendar year end, and fiscal year end.

1. Administrative Manager sends a reminder email to the Contract Managers 5-7 days **before** the end of each Quarter (3/31, 6/30, 9/30, 12/31) to ensure timely submission of Batched AP invoices (see I. Accounts Payable Procedures) for processing and inclusion in the proper quarter's Accounts Receivable spreadsheet.

e.g: on March 24, the Administrative Manager will send a reminder to Contract Managers to submit Batched AP invoices for the period March 16-31. This ensures that these AP invoices will be included in the Accounts Receivable spreadsheet (AR Spreadsheet) for January through March.

2. Accounts Receivable Spreadsheet
 - a. The "Accounts Receivable Spreadsheet" is the foundation for the Accounts Receivable process.
 - b. Accountant generates this quarterly AR Spreadsheet to include all AP for the previous quarter. *e.g:* All AP invoices for January through March will be included in the 3rd Quarter AR Spreadsheet ("3rd Quarter" references the 3rd quarter of the SMBRF FY).
 - c. Accountant sends AR Spreadsheet to the Executive Director, Administrative Manager, and Contract Managers by the 7th of the month following the end of the quarter. *e.g:* the AR Spreadsheet for January through March will be sent by April 7.

This excel spreadsheet has the following tabs:

- i. Summary tab – Summarizes all AP (expenses) by funding source, category of expense (reflected by line item in contract budget), and total for funding source

20	5009.10 · SCC-08-011 BWER	
21	5009.20 · Supplies and Materials	3,957.46
22	5009.21 · 08-011 Travel Expense	154.00
23	5010.18 · 08-011 Contract Services	13,721.80
24	5010.23 · Payroll Expense SCC-08-011 BWER	
25	5003.31 · Employee Benefits/Insurance/Tax	9,403.09
26	5010.23 · Payroll Expense SCC-08-011 BWER - Other	27,996.77
27	Total 5010.23 · Payroll Expense SCC-08-011 BWER	37,401.86
28	Total 5009.10 · SCC-08-011 BWER	55,205.12

3rd Qtr Summary 3rd Qtr Details 3rd Qtr Emp Splits Unbilled SMBK Mailbu Unbilled RLFF Unbilled SEP Stone Creek Unbilled

- ii. Detail tab – lists every AP expense for the quarter and organized by funding source and category of expense








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- iii. Employee splits tab – lists hours worked by each Associate by pay period and funding source. See Timesheet and Employee Splits Procedures for more detail.

			ARRA Rain Gardens	CIWMB8	CVA 7	EPA	NPS	Kelp DAARP	RCD Malibu Lagoon	SCC 07-171 Watershed Studies	SCC 08-011 Monitoring BWER	SEP St Cre
10		Percentage	-	-	82.67	3.69	-	-	-	-	-	-
MK	Regular Hrs	Hours	-	-	66.14	2.95	-	-	-	-	-	-
November	Actual Hours	1st	-	-	-	72.00	-	-	-	-	-	-
		2nd	-	-	-	56.00	-	-	-	8.00	-	-
11		Percentage	-	-	-	66.67	-	-	-	4.17	-	-
SL	Regular Hrs	Hours	-	-	-	53.33	-	-	-	3.33	-	-
November	Actual Hours	1st	-	-	-	16.00	36.00	-	-	-	-	28.00
		2nd	-	-	-	6.00	14.00	-	-	-	-	52.00
		Percentage	-	-	-	12.50	28.41	-	-	-	-	45.45
IM	Regular Hrs	Hours	-	-	-	10.00	22.73	-	-	-	-	36.36

- iv. Unbilled tabs for each funding source – lists each non-payroll related expense for the funding source tab, includes “Bill/Unbilled” status, and may incorporate previous quarters (to show “Billed” status).

3. Administrative Manager saves AR Spreadsheet (locked and password protected) to a common location on each server. Downtown server location is: SMBRC/Admin/Accounting/Account Activity/(YYYY)/FY(YY) AR # Quarter.xls. e.g: .../Account Activity/(2011)/FY11 AR 3rd Quarter.xls

 SMBRC
 Admin
 Accounting
 Account Activity
 2010
 2011
 **FY11 AR 3rd Quarter.xls**

4. Administrative Manager creates a log entry of when (date) the AR Spreadsheet was sent to Contract Managers in the Contract List All Spreadsheet on the “AR” tab.
(downtown server: SMBRC/Admin/contracts/**Contract List All.xls**)

 SMBRC
 Admin
 Contracts
 **Contract List All.xls**

5. Contract Managers (within 7 days):
- Reconciles (review and verify):
 - Unbilled tabs for each of their funding sources (all charges are correct, no charges are missing, memos are correct). Contract Managers should reference their own AP invoice files.
 - The hours logged for each Associate on the Employee splits tab. Contract Managers should reference their own Associate timesheet files.
 - Confirm the report is correct or report any errors to the Administrative Manager
6. Administrative Manager coordinates with Contract Managers and Accountant to resolve any discrepancies. Administrative Manager ensures all affected Contract Managers are notified of corrections.

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7. Contract Managers complete Accounts Receivable Payment Request (AR-PR) or invoice based on reconciled Unbilled and Employee splits tabs.
 - a. The Unbilled tab is used for non payroll expenses
 - b. Hours from timesheets * rate are used to calculate payroll. Hours should be reconciled with the Employee splits tab. Coordinate with the Administrative Manager or Accountant for current rates.
 - c. Each contract may have different requirements for AR-PR format (*i.e.* two separate contracts from the same Funder may have different requirements). Contact the Funder for details.
 - d. At a minimum, even if not required by the Funder, AR-PR should include:
 - i. A detailed list of all expenses that includes AP check number, document number (may use AP check number or sequential numbers as in a Table of Contents), vendor, vendor invoice number, and amount. This list does not need to be a separate document as it may already be included as part of the invoice format.
 - ii. Copies of expenses (invoices, timesheets) with AP check number, document number (if different from AP Check number), and detailed backup with receipts.
 - e. Funders may require a cover letter, progress reports, or deliverables. Contract managers are responsible for any and all these components and any deliverable dates. These components should be included with the AP-PR sent to the Administrative Manager.
 - f. Once completed, AR-PR is sent via email to the Administrative Manager as a single PDF file. At a minimum, the file name should include funding source or code and sequential invoice or payment request number. *e.g.* SCC 08-011 Inv 15. However, time period indicators are also useful; *e.g.* SCC 08-011 Inv 15 Jan-Mar 11. If an excel spreadsheet was used to complete the AR-PR, this should be sent as well.
8. Administrative Manager will:
 - a. Review the AR-PR:
 - i. For appropriate dates
 - ii. To compare Unbilled tab details with invoices listed for inclusion/exclusion
 - iii. To ensure copies of all expenses, invoices, receipts are included
 - iv. To compare the Quickbooks burn down report to the contract budget
 - v. To ensure spending, reporting, and deliverables are on schedule according to the contract
 - vi. Spelling and formats
 - b. Approve the AR-PR or send back to the Contract Manager to correct any errors or omissions.
 - c. Upon successful review, the Administrative Manager will notify the Contract Manager and Executive Director.

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9. Contract Manager will:
 - a. Coordinate with the Executive Director for final review and wet signature execution
 - b. Scan and include any signature pages for inclusion in the AR-PR PDF file
 - c. Email AR-PR file to Administrative Manager and Accountant
 - d. Make a hard copy for inclusion in the Contract's Auditable file (kept by the Contract Manager)
 - e. The wet signature executed AR-PR is then returned to the Administrative Manager for mailing. To expedite processing, Contract Manager may send AR-PR directly to the Funder and notify the Administrative Manager via email.
10. On Contract List All Spreadsheet "AR" tab (downtown server: SMBRC/Admin/contracts/Contract List All.xls), the Administrative Manager:
 - a. Creates a log entry of when (date) the AR-PR was sent to Funder
 - b. Tracks the Quarterly AR Schedule and follows up with Contract Managers on unfilled AR-PR

				AR Reviewed and Sent					
				9/30/10		Payment	12/31/10		Payment
	Client Code	Contract No.	CM	AR to CM	AR-PR Sent	Received	AR to CM	AR-PR Sent	Received
6	ARRA Rains	09-847-550	Mark		date			YES	
7	Ballona Creek Watershed Studies	SCC 07-171	Sean		date				
8	Ballona Wetlands Ecological Reserve	SCC 08-011	Sean		date			1/31/11	
9	BWER Tetra Tech	1063198	Shelley						
10	CIWMB-8	UNP8-07-4	Grace		date	no		soon	
11	CVA-7	DBW 00-107-744	Grace		date	yes		1/24/11	
12	DAARP Kelp	2008-0073-031	Tom						
13	Knabe	04-447	Sean						
14	NEP EPA FY 06-07	CE-96971401-1	Guangyu		date			2/1/11	2/3/11
15	NPS	R8093091008	Sean		date			1/12/11	
16	RLFF 10 (ADVANCE)	2010-90055	Lia						
17	Rocky Intertidal Com.	N/A	Guangyu						

Note: Sample only – "Date, Yes, No" are not acceptable entries – Entry should reflect the date activity occurred.

- c. Saves the AR-PR to the server (suggested file system (does not exist 02/11/11))

```

SMBRC
├── Admin
│   ├── AR
│   │   ├── CVA
│   │   ├── CIWMB
│   │   └── ...
│   └── SCC 08-011
│       ├── INV 1
│       ├── INV 2
│       └── INV 3
│           ├── SCC 08-011 INV 3 Cover.pdf (includes cover letter, any reports)
│           ├── SCC 08-011 INV 3 Deliverables.pdf (includes any contract deliverables)
│           └── SCC 08-011 INV 3 Jan – Mar 11.pdf (includes cover letter, report, AR-PR, backup documentation, and receipts)

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11. Administrative Manager gives AR report at All Staff and Management meetings that includes timeline for future AR and AR-PR status (filled or unfilled)

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III. Accounts Receivable Procedures (EPA Only)

Unlike the previous AR Procedures, this section deals specifically with the EPA contract and uses terms specific to that contract.

1. EPA allows for "draw-down" Payment Requests (PR) without a detailed invoice, as long as a detailed invoice and FSR are submitted quarterly. PRs should be submitted no more than monthly (three per quarter, the 3rd accompanied by a detailed invoice and executed FSR for the entire quarter). PRs are processed and funds sent via electronic funds transfer within three days. SMBRF must be able to show that all funds were expended within three days after receipt.

- a. Mid-way through each calendar quarter, the EPA Contract Manager estimates expenses to the EPA budget from previous AP Check Disbursement reports (actual number) and a rate*hours estimate from timesheets. This must be a conservative estimate of EPA funds expended to-date and confirmed by the Accountant. The Accountant can run a report of all EPA expenses for the time period and estimate payroll from past payroll to confirm.

e.g: On February 20, the Contract Manager and Accountant conservatively estimate that \$75,000 of EPA funds have been expended. The estimate was calculated by the EPA AP check disbursements on 01-15, 02-01, and 02-15 (actual) and payroll expense estimated from historical expenses and timesheet*rate estimates.

2. PR can also be used for unexpected or large expenses before they are due as long as the Contract Manager is capable of following a strict timeline.

e.g.1: SMBRF needs to pay an AP invoice for \$10,000, but does not want to wait a month for reimbursement from EPA. SMBRF can submit a PR to EPA for \$10,000. EPA will transfer \$10,000 within three days. Within three days following receipt of the funds, SMBRF must enter the AP invoice into AP, AND cut a check. Although the check does not have to be cashed on specific any timeline, SMBRF always follows procedure by sending checks as soon as they are cut and executed (SMBRF does not "hold" checks).

e.g.2: SMBRF has moved all Associate activities and payroll to the EPA budget and requires \$75,000 a month for payroll. Four days before end of the month payroll is processed, SMBRF sends a PR to EPA for \$75,000. EPA will transfer \$75,000 within three days. SMBRF is able to show that \$75,000 were expended (by payroll) within three days of receipt.

U.S. EPA PAYMENT REQUEST

Recipient Name: Santa Monica Bay Restoration Foundation		Contact Person: Shelley Luce	
Fax #: 213.576.6646		Phone #: 310.216.9827	
		Email address: sluce@santamonica-bay.org	
EFT #90240	Request #027	Cash on Hand: \$0	
Assistance Agreement	Account Number/Activity Code (Superfund Site Specific)	\$ Amount	Mark (1) if Check
CE-96071401-01		\$ 28,106.35	
TOTAL AMOUNT REQUESTED \$28,106.35			
<small>I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.</small>			
APPROVALS: Recipient Approving Official's Signature _____		11/17/2018 Date Approved _____	
EPA Certifying Officer Approval _____		Date Approved _____	
EPA 190-F-04-001		\$ EPA APPROVED AMOUNT For EPA Use Only	

Accounting Procedures SMBRF (Revised 6/30/13)

3. Quarterly EPA AR-PR follows the same Accounts Receivable procedures as all other funding sources, except in regards to payroll.

- a. Non payroll expenses are found on the Unbilled EPA tab (same as all other funding sources)

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
								Type		Date		Num		Source Name		Memo		Billing Status		Amount	
1		EPA NEP																			
2		CCRH																			
3																					
4								Bill		11/15/2010		6450		Sean P Bergquist (reimbursement)		rain barrel supplies		Unbilled		-148.32	
5								Bill		11/30/2010		6463		Ivan Medel(reimbursement)		Rain barrel supplies		Unbilled		-69.69	
6								Bill		11/30/2010		6474		Sean P Bergquist (reimbursement)		Rain Barrel Equip and Supplies		Unbilled		-314.25	
7								Bill		12/17/2010		6485		Sean P Bergquist (reimbursement)		Home Depot		Unbilled		-36.41	
8								Bill		12/17/2010		6485		Sean P Bergquist (reimbursement)		Do it Center		Unbilled		-33.97	
9								Bill		12/17/2010		6485		Sean P Bergquist (reimbursement)		Roadside Lumber		Unbilled		-6.52	
10								Bill		12/31/2010		6497		Ivan Medel(reimbursement)		Rain barrel supplies		Unbilled		-100.00	
11								Bill		12/31/2010		6497		Ivan Medel(reimbursement)		Uhau Fuel		Unbilled		-31.30	
12								Bill		12/31/2010		6497		Ivan Medel(reimbursement)		Uhau Rental Cost		Unbilled		-116.42	
13		Total CCRH																		-856.66	
14		Contracts																			
15		General																			
16		BD Analysis																			
17								Bill		06/30/2010		6311		Working InConcert		BOARD ANALYSIS		Billed		-11,432.41	
18								Bill		11/15/2010		6452		Working InConcert		BOARD ANALYSIS		Unbilled		-2,000.00	
19		Total BD Analysis																		-13,432.41	
20		Nicholas Batch CPA																			
21								Bill		06/02/2010		6315		Nicholas J Batch		July 2010		Billed		-455.00	
22								Bill		06/21/2010		6364		Nicholas J Batch		AUG 2010		Billed		-490.00	
23								Bill		09/30/2010		6397		Nicholas J Batch		Sept 2010		Billed		-455.00	
24								Bill		10/31/2010		6439		Nicholas J Batch		Oct 2010		Unbilled		-455.00	
25								Bill		11/30/2010		6469		Nicholas J Batch		Nov 2010		Unbilled		-487.50	
26								Bill		12/31/2010		6503		Nicholas J Batch		Dec 2010		Unbilled		-487.50	
27		Total Nicholas Batch CPA																		-2,830.00	
28		Scott Valor																			
29								Bill		07/31/2010		6316		Scott H. Valoir		July 2010		Billed		-4,537.50	
30								Bill		08/31/2010		6369		Scott H. Valoir		AUG 2010		Billed		-5,212.50	
31																					
32																					

- b. Payroll expense is provided by the Accountant or Administrative Manager (calculated by applying the percent time worked by each Associate on EPA projects to that Associate's payroll expense), but can also be found on the Detail tab.

[illegible]

Accounting Procedures
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4. Three documents are required for the quarterly EPA AR-PR:
 - a. EPA Invoice – same as the detailed list for all AR-PR, formatted in a standard invoice template – samples are located in the EPA Budget and Invoices.xls workbook.

Santa Monica Bay Restoration Foundation

After: Shady Lane, Ecuador
200 West 4th Street, Suite 200
Los Angeles, CA
Phone 213.776.6848 FAX 213.776.6868

Bill To: U.S. Environmental Protection Agency
Grant: G001-090724-01

Please make check payable to the Santa Monica Bay Restoration Foundation (see check address)

INVOICE

Invoice #37
DATE: 3/27/2013

Invoice	Payee	Date	Check #	Amount	Invoice	Amount	Total
A. Personnel							
Payeecheck	48b 02p 2013			Diana H. Hubbard	Year Period: Oct - Dec 2012	2,006.94	
Payeecheck	48b 02p 2013			Grace Lee	Year Period: Oct - Dec 2012	1,889.00	
Payeecheck	48b 02p 2013			Grace Lee	Year Period: Oct - Dec 2012	303.30	
Payeecheck	48b 02p 2013			Lee P. Flynn	Year Period: Oct - Dec 2012	1,438.27	
Payeecheck	48b 02p 2013			Lee P. Flynn	Year Period: Oct - Dec 2012	271.20	
Payeecheck	48b 02p 2013			Michelle L. Kearney	Year Period: Oct - Dec 2012	644.44	
Payeecheck	48b 02p 2013			Michelle L. Kearney	Year Period: Oct - Dec 2012	1,389.52	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	1,746.72	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	1,389.52	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
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Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2012	526.84	
Payeecheck	48b 02p 2013			Thomas R. Kord	Year Period: Oct - Dec 2		

Accounting Procedures
SMBRF (Revised 6/30/13)

IV. Payment Receipt and Deposit Procedures

AR-PR payments can be made by Funders by Check or by Electronic Funds Transfer (EFT)

1. Payments by Check – Contract Managers are responsible coordinating with Funders to ensure that payments are made to “Santa Monica Bay Restoration Foundation,” and sent to the downtown office, attn: Executive Director. Checks must be deposited within one week.
 - a. Checks are received at the downtown office by the Administrative Manager and immediately logged into a Check Receipt log by another Associate (designated by the Executive Director). The log is separate from the “Contract List All.xls” workbook AR tab and will include (at a minimum): date check was received, funding source, and amount – AR-PR information can be included after the Administrative Manager completes the next step.
 - b. Administrative Manager scans the check, matches it with the correct AR-PR, and compiles AR-PR payment notification package – PDF that includes check, AR-PR documents that initiated the payment, including the detail list (invoice), but not any cover letters, reports, or backup documents.
 - c. Administrative Manager sends AR-PR payment notification package to Accountant, Executive Director, and Contract Manager.
 - d. Designated Associate makes deposit with another Associate present, retains receipt, logs date into check receipt log, and sends log to Administrative Manager and Accountant as notification that deposit has been made.
2. Payment by EFT – Contract Managers can coordinate with the Administrative Manager to complete any paperwork needed to initiate EFT. Contract Managers should see if an email notification system is available and enroll the Administrative Manager.
 - a. If EFT email notification is available, Administrative Manager is enrolled. Administrative Manager will notify (via email) Accountant, Executive Director, and Contract Manager of receipt. Administrative Manager will include PDF of email notification and AR-PR document that includes Invoice or detail list that initiated payment (not the cover letter, reports, and backup documents).
 - b. If EFT email notification is not available, Accountant will coordinate with Administrative Manager to assign payment to AR-PR before Administrative Manager sends the above notification.
3. Administrative Manager logs all payment-received dates in Contract List All spreadsheet “AR” tab.

 SMBRC

 Admin

 Contracts

 **Contract List All.xls**

3				AR Reviewed and Sent					
4				9/30/10		Payment	12/31/10		Payment
5	Client Code	Contract No.	CM	AR to CM	AR-PR Sent	Received	AR to CM	AR-PR Sent	Received
6	ARRA Rains	09-847-550	Mark		date			YES	
7	Ballona Creek Watershed Studies	SCC 07-171	Sean		date				
8	Ballona Wetlands Ecological Reserve	SCC 08-011	Sean		date			1/31/11	
9	BWER Tetra Tech	1063198	Shelley						
10	CIWMB-8	UNP8-07-4	Grace		date	no		soon	
11	CVA-7	DBW 00-107-744	Grace		date	yes		1/24/11	
12	DAARP Kelp	2008-0073-031	Tom						
13	Knabe	04-447	Sean						
14	NEP EPA FY 06-07	CE-96971401-1	Guangyu		date			2/1/11	2/9/11
15	NPS	R8093091008	Sean		date			1/12/11	
16	RLFF 10 (ADVANCE)	2010-90055	Lia						
17	Rocky Intertidal Com.	N/A	Guangyu						

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Mail is only opened by Administrative Manager when another SMBRF Associate is present.

V. Timesheet and Employee Splits Procedures

Salaried employee timesheets are especially time sensitive because the EPA AR requires all Associate timesheets be submitted before AR can be compiled and EPA AR comprises over half of SMBRF cash flow. The Executive Director must be informed immediately of any missed deadlines.

1. Timesheets for salaried employees are a specific type of AP Invoice and are subject to the same procedures as other forms of AP (with a few deviations). Timesheets for salaried employees are:
 - a. Submitted twice a month, because Associates are paid twice monthly
 - b. Must be signed by the Associate
 - c. Must be approved and signed by the Associate's Supervisor (designated Contract Manager, Executive Director, or Associate Supervisor designated by the Executive Director)
 - d. It is the Associate's responsibility to submit their timesheet to each Contract Manager for each funding source on their timesheet.
 - e. Supervisors are responsible for submitting (via email) fully executed timesheets to the Administrative Manager
 - f. For the first pay period (1st – 15th), the following day (16th)
 - g. For the second pay period (16th – end of the month), the 1st of the following month
 - h. Original signed timesheets should be delivered to the Administrative Manager as soon as feasible (All Staff or Management meetings).
 - i. Contract Managers may coordinate with Supervisors to submit timesheets along with Batched AP Invoices (see below for discussion on Batched AP Invoices PDF).
 - j. Administrative Manager must inform the Executive Director immediately if timesheets are not submitted on time (payments have been made without following procedure and proper documentation, violation of employment law and contract terms and conditions, EPA AR cannot be compiled).
2. Employee Splits require that all salaried employee timesheets have been fully executed by the Associate and Timesheet Supervisor and reviewed and approved by the Administrative Manager.
 - a. EPA does not allow salaried personnel costs to be calculated by hours worked * rate (as do all other funding sources). For salaried personnel costs, EPA requires that the Associate's percentage of time worked (charged) to the EPA workplan be applied to that Associate's total personnel costs.






e.g: Any given month may have a different number of total workable hours, but Associates receive that same salary. An Associate may work 80% of monthly workable hours on EPA projects, but 80% of the workable hours varies from month to month and salary does not. Since SMBRF does not pay salaried employees by hour, EPA does not allow a rate calculation. Regardless of how many hours the Associate worked, EPA personnel AR is calculated by applying 80% to the Associate's personnel cost (salary, employment costs).

Other benefit costs are calculated by percentage across all funding sources.
e.g: All hours worked by all Associates at SMBRF are 60% EPA. For EPA AR, 60% is applied to the total cost of those benefit programs. This is why all timesheets are necessary to calculate

Accounting Procedures
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employee splits; even if an Associate work no hours for EPA, their total hours are used to calculate this percentage.

- b. Administrative Manager enters all Associate hours into a spreadsheet by individual Associate pay period and all funding sources. Spreadsheet calculates percent time worked by Associate by funding source. Percent time worked for EPA is used by the Accountant to enter EPA AP Payroll and calculate AR for EPA Payroll. The Employee splits spreadsheets is located: SMBRC/Admin/HR/Payroll Splits/FY(YY) Payroll Splits.xls
e.g: SMBRC/Admin/HR/Payroll Splits/**FY11 Payroll Split.xls**

 SMBRC
  Admin
  HR
  Payroll Splits
  **FY11 Payroll Splits.xls**

Only the Administrative Manager should make changes to the Employee Splits spreadsheet.

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Simplified employee splits spreadsheet – funding sources and associates have been removed for demonstration purposes

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1				Additional blank categories after RLFF													
2																	
3				ARRA Rain Gardens	CIWMB8	CVA 7	EPA	NPS	SCC 08-011 Monitoring BWER	SEP Stone Creek	SMBK Malibu Lagoon	SMBRF Overhead	BWER TMDL	RLFF		PTO	LW/OP
4																	
5	December	Actual Hours	1st	-	-	-	16.00	-	72.00	-	-	-	-	-	-	-	-
6			2nd	-	-	-	8.00	-	40.00	-	-	-	-	-	-	-	-
7	1	Percentage		-	-	-	13.04	-	60.87	-	-	-	-	-	-	-	-
8	Associate	Regular Hrs	Hours	-	-	-	10.43	-	48.70	-	-	-	-	-	-	-	-
9	December	Actual Hours	1st	-	5.00	72.00	3.00	-	-	-	-	-	-	-	-	-	-
10			2nd	-	8.00	24.00	-	-	-	-	-	-	-	-	-	-	-
11	2	Percentage		-	7.07	52.17	1.63	-	-	-	-	-	-	-	-	-	-
12	Associate	Regular Hrs	Hours	-	5.65	41.74	1.30	-	-	-	-	-	-	-	-	-	-
13	December	Actual Hours	1st	-	-	-	30.00	-	-	-	-	58.00	-	-	-	-	-
14			2nd	-	-	-	18.00	-	-	-	-	38.00	-	-	-	-	-
15	3	Percentage		-	-	-	26.09	-	-	-	-	52.17	-	-	-	-	-
16	Associate	Regular Hrs	Hours	-	-	-	20.87	-	-	-	-	41.74	-	-	-	-	-
17	December	Actual Hours	1st	-	-	-	-	-	88.00	-	-	-	4.00	-	-	-	-
18			2nd	-	-	-	-	-	24.00	-	-	-	2.00	-	-	-	-
19	4	Percentage		-	-	-	-	-	58.95	-	-	-	3.16	-	-	-	-
20	Associate	Regular Hrs	Hours	-	-	-	-	-	47.16	-	-	-	2.53	-	-	-	-
21	December	Actual Hours	1st	-	-	-	38.00	8.00	16.00	-	-	-	12.00	-	-	-	-
22			2nd	-	-	-	30.00	-	8.00	-	-	-	4.00	-	-	-	-
23	8	Percentage		-	-	-	43.59	5.13	15.38	-	-	-	10.26	-	-	-	-
24	Associate	Regular Hrs	Hours	-	-	-	34.87	4.10	12.31	-	-	-	8.21	-	-	-	-
25	December	Actual Hours	1st	-	-	76.00	12.00	-	-	-	-	-	-	-	-	-	-
26			2nd	-	-	48.00	8.00	-	-	-	-	-	-	-	-	-	-
27	10	Percentage		-	-	67.39	10.87	-	-	-	-	-	-	-	-	-	-
28	Associate	Regular Hrs	Hours	-	-	53.91	8.70	-	-	-	-	-	-	-	-	-	-
29	December	Actual Hours	1st	-	-	20.00	28.00	40.00	-	-	-	-	-	-	-	-	-
30			2nd	-	-	22.50	19.00	14.50	-	-	-	-	-	-	-	-	-
31		Percentage		-	-	23.10	25.54	29.62	-	-	-	-	-	-	-	-	-
32	Associate	Regular Hrs	Hours	-	-	18.48	20.43	23.70	-	-	-	-	-	-	-	-	-

Using “Associate 1” (Rows 5-8) as an example:

- Actual Hours 1st (Row 5) indicates hours worked by Associate 1 during the 1st pay period by funding source. Entered by Administrative Director from Associate 1 timesheet. Can be used by Contract Managers to reconcile timesheets.
- Actual Hours 2nd (Row 6) indicates hours worked by Associate 1 during the 2nd pay period by funding source. Entered by Administrative Director from Associate 1 timesheet. Can be used by Contract Managers to reconcile timesheets.
- Actual Hours Percentage (Row 7) calculates the percentage of hours worked by Associate 1 for the entire month by funding source. Calculated by spreadsheet, for calculation purposes only – may be used to analyze staffing or as historical data for budget projections.
- Regular Hours (Row 8) is used only by the Accountant to calculate AR (specifically EPA Payroll AR). It should not be referenced by Administrative Manager or Contract Managers.

Using “SCC 08-011” (Column I) as an example:

- The SCC 08-011 Contract Manager can see that Associates 1, 4, 8, and (last) charged time to SCC 08-011.
- The SCC 08-011 Contract Manager should reconcile these hours with timesheets and contact Administrative Manager to resolve any discrepancies.
- Once reconciled, SCC 08-011 Contract Manager can use these numbers (with the Associate’s rate) to calculate AR Payroll.